



STATE OF WASHINGTON

GAMBLING COMMISSION

"Protect the Public by Ensuring that Gambling is Legal and Honest"

BINGO RECORDS – GROSS RECEIPTS UP TO \$150,000

Dear Bingo Licensee:

Your low volume bingo is exempt from daily records as long you comply with WAC 230-07-125, which requires that monthly records be kept.

- These monthly records must contain:
 - Detail of the gross receipts
 - Total amount of cash prizes paid
 - Cost of all merchandise prizes actually paid out
 - Summary of all expenses directly related to the bingo game
 - The net income received from the activity, the purpose (s) for which the net income was raised, and the amount paid to each recipient

- You will be required to report this information on an annual activity report form, which will be mailed to you two weeks prior to the end of your license year.

- All gambling records must be kept for a period of at least three years.

While there is no daily record keeping format required for your bingo, you can find a recommended format on our website under "Daily Bingo Records - Standard Format". Many bingo operators have found these forms to be helpful in collecting each session's data in order to prepare the required monthly records. You may revise any of the documents to accommodate your bingo game format.

If you have further questions, please contact the agent in your area.

Lacey Headquarters (360) 486-3440 or (800) 345-2529

Spokane (509) 325-7900

Attachments

MANDATORY BINGO LICENSEE TRAINING

GROSS RECEIPTS UP TO \$150,000

General Rules

- WAC 230-06-095 No change of name may be made without advance notice to the Commission.
- WAC 230-06-100 No change of location may be made without written consent.
- WAC 230-06-105 You must notify the Commission within 30 days of changes in management (change of officers annually).
- WAC 230-06-065 Gambling license must be current and prominently displayed where the participants can see it.
- WAC 230-06-075 Your premises, and all of your records and devices are subject to Commission/local law enforcement inspection.
- WAC 230-06-010 Liquor and firearms cannot be awarded as prizes in bingo games.
WAC 230-06-020
- WAC 230-06-030 Authorized gambling promotions.
WAC 230-06-031
- WAC 230-06-035 You may not offer credit, provide gifts, or make loans to players (this includes NSF checks).
- WAC 230-06-065 Current Commission rules must be available to your staff and the public during all periods bingo is conducted.
- RCW 9.46.071 Required problem Gambling information disclosure.
WAC 230-06-085 Civil and criminal suits against, or filed by, your organization and
WAC230-06-090 officers must be reported to the Commission, with several exceptions.
- WAC 230-07-010 Bingo proceeds must be used for those purposes listed in your bylaws and articles. Payments to specific individuals require prior approval if not denoted in your license application.
- WAC 230-07-085 Wages and rent are reasonable and not based upon a percentage of the bingo receipts.
- WAC 230-10-370 All Bingo operators must maintain a positive cash flow for their bingo
WAC 230-10-375 operation.

Operational Rules

- WAC 230-10-105
WAC 230-10-110 Before players buy their cards, you must disclose house rules, costs to participate and prizes available. Disclosure means prominently displayed. Also, any advertisements must disclose all contingencies which may change the prizes being offered.
- WAC 230-10-085 Employees can work in more than one game as long as the Commission is notified.
- WAC 230-10-085 Managers can work in other games with gross receipts up to \$150,000_as long as they are strictly volunteer. **NOTE:** There is no requirement that managers be licensed in bingo games_with gross receipts up to \$150,000.
- WAC 230-10-085 Employees of games with gross receipts up to \$150,000 may be compensated for work in games with gross receipts over \$150,000.
- WAC 230-06-045 If bingo is conducted on a business premises, then the game must be separated (in another room) from the retail premises, i.e., a restaurant.
- WAC 230-10-100 Your bingo premises cannot be used for bingo between 2:00 A.M. and 6:00 A.M.
- WAC 230-06-010 All bingo workers must be 18 years or older. Players under the age of 18 must be accompanied by immediate family or legal guardian.
- WAC 230-10-090 Paid bingo employees cannot play bingo where they work. Volunteer workers may play bingo during the same occasion they work.
- WAC 230-06-031 Drawings, good neighbor games, and second element of chance schemes are allowed with certain restrictions.
- WAC 230-10-065 When playing bingo the following is required: Bingo balls must be randomly selected (a bingo blower is not required);
- WAC 230-10-060 Seventy five equally weighted and properly numbered bingo balls must be used;
- WAC 230-10-070 A flashboard is not required;
- WAC 230-10-030 Bingo cards must be pre-printed, manufactured cards with 25 spaces and 5 even columns; and Mark-your-own cards are allowed with certain specifications.
- WAC 230-10-135
WAC 230-10-115 Cards must be sold or given out immediately preceding the session in which they are played;
- WAC 230-10-115 Except for Bonanza games, cards must be sold and paid for or given to players prior to the start of bingo games;

Operational Rules (Continued)

- WAC 230-10-130 Except for disabled players, no cards may be reserved;
- WAC 230-10-140 The caller must display the called bingo balls to the players;
- WAC 230-10-140 Each ball must be called before drawing another ball;
- WAC 230-10-145 No bingo prize may be determined other than by the matching of cards to called bingo balls;
- WAC 230-10-155 Winning bingo cards must be verified by a neutral player;
- WAC 230-10-160 If you have a bingo blower and shut it off when verifying a bingo, you must hold the next ball pending winner verification;
- WAC 230-10-170 All prizes won must be awarded by the end of each session;
- WAC 230-10-170 All merchandise prizes must be paid for or be under a purchase contract prior to being offered as prizes.
- WAC 230-10-120 If you have or may have duplicate cards, you must post a notice that
WAC 230-10-130 duplicate cards are in play.

Records and Report Rules

- WAC 230- 07-125 You must maintain your accounting records for three years following the end of your fiscal year.
- WAC 230- 07-125 You are only required to maintain gambling information by month for gross gambling receipts, prizes paid (both cash and merchandise), related expenses and net income.
- WAC 230-07-155 Your organization must complete a Quarterly License Report which will be furnished by the Commission- On this report you must record gross gambling receipts, prizes paid (both cash and merchandise), over/short and gambling taxes paid.

Banking Requirements

- WAC 230-07-090 If your organization holds only a Bingo license with gross receipts up to \$150,000, raffle license with gross receipts up to \$50,000 or Amusement Game licenses with gross receipts up to \$50,000, you do not have to maintain a separate gambling receipts account.
- WAC 230-07-090 Otherwise, you must maintain a separate gambling receipts account and deposit bingo funds to this account within two banking days following the bingo session.

BINGO
EXCEPTIONS AND RULES FOR LICENSEES WITH
GROSS RECEIPTS UP TO \$150,000

WAC

- 230-07-125 Reduced record keeping requirements. Maintain monthly total's for gross receipts prize, paid expenses and net income
- 230-07-140 Exempt from double entry accounting
- 230-20 070 Volunteers, paid employees including managers for Bingo with gross receipts up to \$150,000 may work at another licensed game Bingo
- 230-10-085 with gross receipts up to \$150,000 as non-paid workers. Written notice to the commission and local law enforcement required.
- 230-10-090
- 230-10-330 Exempt from receipting for income on daily basis.
- 230-10-330 Exempt from ticket logs, disposable card receipting and prize receipts.
- 230-20-120 May provide for free food and drink.
- 230-07-090 Exempt from separate gambling bank account when no other gambling license is held.
- 230-07-090 Expenditures allowed before deposit.
- 230-07-090 No time limit before deposit.
- 230-07-090 No validated deposit slip required.
- 230-10-090 May allow unpaid workers to participate in game as player, during the session they work.
- 230-10-065 Exempt from use of bingo blower and flash board.
- 230-10-070
- 230-06-055 Exempt from law enforcement notice.
- 230-07-125 Exempt from daily records if licensee complies with WAC 230-07-155. Records must be maintained on a monthly basis.
- 230-10-075 Exempt from licensed manager on premises.
- 230-07-155 Only annual activity reports required.
- 230-07-160